Atty. Docket No.: 74120-301394

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s):	Lee Goodman	Examiner:	LEE, Chi Ho Andrew
Appln. No.:	09/855,156	Group Art Unit:	2616
Filing Date:	May 14, 2001	Confirmation No.:	1127
Title:	EMBEDDING SAMPLE VOICE FILES IN VOICE OVER IP (VOIP) GATEWAYS FOR VOICE QUALITY MEASUREMENTS	Customer No.: Docket No.:	35657 74120 - 301394

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 I CERTIFY THAT THIS PAPER (ALONG WITH ANY REFERRED TO AS BEING ATACHED OR ENCLOSED) IS BEING TRANSMITTED TO THE COMMISSIONER FOR PATENTS, P. O. BOX 1450, ALEXANDRIA, VA 22313-1240 ON February 27, 2007, VIA THE USPTO-EFS WEB FILLING SYSTEM.

/Aurora Lowell/ Aurora Lowell

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

In response to the Office Action mailed November 27, 2006, the Applicant respectfully requests the Examiner to enter the following amendment and to consider the following remarks:

Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 6 of this paper.